

CONSIDERATIONS

UPON

FRAUDS ON THE REVENUE.

ADDRESSED

TO THE SERIOUS GOOD SENSE

OF

THE PEOPLE OF GREAT BRITAIN.

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“ RENDER UNTO CÆSAR THE THINGS THAT
“ ARE CÆSAR’S !”

London :

PRINTED FOR J. HATCHARD, NO. 173, PICCADILLY;
AND
MESSRS. RIVINGTON, ST. PAULS CHURCH YARD.

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ST. PAUL'S CHURCH YARD.

— 338.
1799.

CONSIDERATIONS,

Ec. Ec. Ec.

IF there is any general and just reproach against the public morals of the people of Great Britain ;---if there is any character and peculiar cast of vice which may be called national amongst us;---it is, an indisposition to contribute to the exigencies of the state, a desire to contribute less than our due proportion, and frequently a bold and even perjured evasion of them altogether.

It may be useful and important to examine--- by what steps, and from what original cause, a people, without doubt endowed with a juster understanding and distinguished by greater virtues, both public and domestic, than any other nation in Europe, has admitted and reared this gigantic immorality---and how it has happened, that so great a duty should have been so negligently implanted or enforced upon our minds, that it should seem to derive no motive nor sanction now but from the penalty of the act and the danger of the informer: because, if the sources of this crime have arisen only in the calamities and divisions

of the state, or even if they have been fostered by pernicious principles and politics amongst us, there is no inquiry and no result, but must be favourable to the interests of the public and the innocence of the people.

Is it not in fact extraordinary, that a precept of our religion, a duty of common morality, and the plainest dictate of common sense, should have come to be commonly violated amongst us---I will not say without shame and without concealment, without the twilight and trepidation of other frauds ; but with a degree sometimes of ostentation and vanity ? There is no doubt, but the seeds lie deep which have shot so rank, and that the poisonous weed which overspreads and overpowers the best virtues of the nation has been cultivated with a pernicious art and a cruel solicitude.

Commerce, it has been said, but with no small degree of injustice, is the parent of the public frauds : that the evasion of duties, and the great temptations of the contraband, together with I know not what of licence and latitude with regard to truth, which trade is generally charged with, have combined with the natural lubricity of principles once sapped and shaken, to precipitate us into this abyss of perjury and deception---that the frequency and generality of the crime have

divested it both of its terrors and its shame, as a murderer neither blushes nor trembles in the presence of his accomplice.

Whether this solution will be satisfactory, even upon the first view of it, to any reflecting and serious mind, I am under very considerable hesitation to pronounce. The difficulty appears to be transferred, but not removed; and the same questions would remain still to be explained by commerce, which are unanswered by revenue. I do not believe that *the frauds of trade are avowed and public*, much less that any one guilty of them professes to exult and triumph in his guilt; and the inroads made by it upon truth are specific contradictions of that openness and insolence which are so peculiarly characteristics in the frauds of finance. I might also allege the high mercantile character itself, as a sufficient disproof of any general and common charge of dishonesty and dishonour; from which I think the British merchant stands as clear and free, as the priest, the barrister, the soldier, or any one of our liberal professions.

Some part of the blame might, indeed, be not unfairly rejected upon the writers upon public law and morals, who have certainly treated the crime of smuggling with too much lenity, when they have restricted the moral guilt and its expiation,

to the contingent payment of the penalties upon discovery.---This plenary indulgence, I have no scruple to affirm, does not belong to their vatican ;---it will not stand the test at the bar of truth : it will not be absolved by the equitable chancery of reason and morality. There is no tribunal, there is no jury, there is no criterion of human actions, by which the infringement of the law is not *ipso facto* criminal : and the right of private judgment over the law can never become a public maxim, even at Japan or Morocco. It must be asserted *cum periculo pretendensis*, and cannot be converted into a point of discretion, indifference, or insurance, as these writers have done. In spite of them, the smuggler, who pays a fine of one hundred pounds to the state, is a bad citizen, and a punished one ; but the merchant, who pays an entry of five pounds, is useful to the state, and an honorable citizen. Whether the chance which the state possesses of levying twenty times the duty which is due to it, may indemnify its coffers for what is actually withheld from them, I leave to the economist of the present day to determine ;---but I see, in the whole chapter of penalties, no reparation nor atonement for the breach of its laws, and the corruption of its morals.

This censure is perhaps to be divided with our pulpit and our senate; where I trust I shall be forgiven, if I say too little notice has been taken of these duties and of their frequent infringement.--- The church, I think, has declared no penalty against this crime; the legislature has not stamped it with any marks of infamy: it has been left almost exclusively to the chapter of Ethics; and we have seen how powerfully it has been inculcated *there*.

All the circumstances I have mentioned have doubtless concurred, in their several proportions, by negligence, connivance, or encouragement, to permit the enormous growth of this discreditable vice, which contrasts so singularly with the general good character, good sense, and high-mindedness of the nation. But there is certainly some remote and peculiar spring, where these waters of corruption rise: for, though they flow through tainted and discoloured soils, they retain the undiluted poison and native bitterness of their source.

The source of the public frauds, and of the perjuries that stamp them with such an atrocious stigma, I am tempted to believe is to be found in the civil wars, the disputed succession, the revolution, and the rebellions which followed it.---The public crimes arose in the

public calamities, and the principles of the nation were overwhelmed in its misfortunes. Divisions of sentiment, attachment, duty, and public principle, very naturally introduced the right and its exertion too, of private judgment. When the republican parliament imposed a tax at Westminster, and the king with *his* parliament another at Oxford, the distracted subject evaded or obeyed according to the bias of his mind: not from selfish or interested motives, but from the dictates of his conscience, as he read the constitution of his country. There were two empires in these unhappy realms, there were contending armies, there were Britons encamped against each other.

— Dii talem avertite pestem !

He, therefore, who withheld his contribution in those unhappy times, rejected the power to impose it. The royalist would not be taxed at Westminster, nor his enemy at Oxford or Newcastle. They did not deny nor evade the lawful authority of the state, but they recognized *that* authority in another place, and withheld their contingent *justly* as from an usurper. Hence arose *the system* of public frauds upon the revenue ; and hence, too, I think, the practice of exulting in them ; for it appeared reciprocally *their*

duty, and it was naturally *their* boast to have performed it well; it was not only an advantage to themselves, but a merit with their party. The same causes produced the same effects, during the protectorate. The same recurred with the same efficacy at the revolution. The same operated anew upon the accession of the Elector of Hanover; when the sceptre passed away from the house of Stuart, and there remained no hopes of the succession, but in new civil wars and convulsions.

It is immaterial to fix the precise and positive epocha of the extinction of jacobitism in these kingdoms: whenever that unfortunate scission perished, it follows that all *just* and *legitimate motives* for evading the duty of contributing fairly to the state, must have perished with it; and that, with the justice and lawfulness of the motive, ought to have perished, too, the profession and *boast of the practice*.---It arose in an avowed and honest (however mistaken) disaffection to a government, believed---usurping and illegal. There was as yet nothing base, nothing fraudulent, nothing illiberal in the evasion---the first defaulters were incapable of a crime so fordid. The sacrifices of so many unfortunate Houses of Scotland, and so many of our own, to their imputed duties in the cause of misguided loyalty, are

fresh in our memory ;---I may not fear to say, in our pity, and our tears: and they prove that no paltry, no convenient doctrines, no personal interests, disgraced their cause.---They were not rebels of a hellish sect, united to pull down, and conspiring to destroy the throne, the altars, and the laws;---they were not leagued and sworn against the temple and the citadel,---their arms were not pointed against the well-being and happiness of their race. They bore no hostility to the classes of the state; to the property, the rank, or the talents of their countrymen.---They had not abjured the religion of their fathers; they did not despise their manners, their institutions, or their virtues:---They were not enemies of the soil that cradled them;---they bore no rancorous hatred to the breasts that fed them. Valiant and loyal in a mistaken cause, they followed a pious banner to the gates of death; and they perished a brave and generous band of gentlemen, without fear and without reproach:---they fell victims to the rigour and necessity of the state; and our glorious fathers shed tears upon their hearse.---Such were once even the British rebels:---so pure was the blood we let out! so bright the eye that offended us!

I have been transported further than I intended
---but it is often impossible to think even of the

calamities of other times, or to trace the misfortunes or the crimes of earlier periods of our history, without feeling something, I will not say like esteem, but envy. "Far (says my lord Bolingbroke) from possessing the virtues of our ancestors, we do not resemble them even in our vices." I think if He were an actor in our present scenes, or a spectator of our disgraceful factions, he would not be contented to apply *this* character to our age and us. He would tell us rather, that we possessed their virtues, to their full extent; for we contend and endure like them in a glorious cause. But that the peculiar character of our wickedness, (the discovery and perfection of this wise and fruitful age) leaves bankrupt in example; and a beggar in comparison, all history, all tradition, and antiquity, every age and people of mankind, every state and view of human society.

If the first frauds arose with the civil wars, I have shewn they were *pious frauds*; and during the protectorate, for the same reason, they cannot be considered as very criminal. Before these periods, I think, the very nature of our public revenue did not admit of this crime to any very great extent or generality. The feudal services and the direct impositions of earlier periods, such as head-money, hearth-money, and the rude and direct system of taxation in fifteenths,

subsidies, &c. seem effectually to have precluded it. Perhaps the thing itself was unknown to the virtues and simplicity of the country.--- Amongst all the pretences of which our ancient sovereigns availed themselves at times, to awaken the liberality of the nation, I do not recollect that any one ever assigned fraud upon the revenue as a cause of its defalcation---It derived in a legitimate channel from the fountain of our domestic quarrels, from a people in doubt, and a crown in litigation. In its origin, it was disaffection to the power that imposed it; it was hostility to a government, believed usurped; and perhaps a virtuous reservation for that to which allegiance was confessed to be due. Certainly it could never have become less reproachful than other crimes, unless it had some origin and motive that distinguished it from them; nor could it have been less carefully concealed than is in the nature of crimes, unless it had some nobler cause and object, and some public and acknowledged justification.---It is impossible that this extraordinary circumstance could have any other source.---Let me be forgiven, if I press it a little upon the reflection of the public; I shall presently have to draw from it some very serious and important consequences, which, if I am not

mistaken, will come very near to our feelings and our conscience.

Did ever any one boast of having defrauded his friend, or his neighbour, or a stranger? Did ever any one confess it even as a matter of indifference and trifling? In our early times, allegiance was an *ostentatious* duty; it was the point of honour and distinction; it was the vanity, it was the *Virtue* of men, in its peculiar attribution; it was the master-principle of society, the very key-stone of the social arch. ---Loyalty to the sovereign, loyalty to the paramount, loyalty to the lord.---The pyramid of honour aspired from a broad and perfect base.---There could have been, then, no publicity, no vanity in defrauding the superior, ---and it must have been infamous to have defrauded the prince.---Even in republics, as in those of Rome and Greece, the great ethical writers have placed our public duties in priority, rank, and importance, before our private. "The state first," they say, "and then our parents and our children."---To withhold our assistance from the state, was in all ages, and under every form of government, reputed infamous---the glory of the individual was placed in the public services he was bound to perform; the more dangerous they were in war, and the more ostensible in

peace, so much the more honourable was his tenure.

Taxes, under every government, were in their beginning, I presume, merely commutations for personal service---the higher from our own complicated state we remount towards the origin of society, the nearer we arrive at the cradle of civilized communities, the more real and visible is this form of contribution---I know not of the Sheik, who exacts no service, both in war and peace; nor of the horde where it is not honour and distinction---I discover no tribe, where contribution is unknown or unpractised---I perceive the shell and the feather, and the rough utensils of his chace or his kitchen, contributed by his vassals to a negro chief; and I behold a royal cabin, and a loftier thatch---I distinguish the state in an Arab camp, or an Indian village; and I perceive the person of the subject attached and exercised in its service or its honour, or paying the rude and natural homage of his labour or his hunting. There is no *natural* principle in man, therefore, to lead him to these frauds; the *moral* code of the civilized world prefers the state to the family; the *practical* system of our own country placed these duties foremost and prominent in the rank of honour. The system, therefore, of

public frauds is unnatural as well as wicked, and must have had some forced cause and violent beginning.

It seems otherwise impossible, but that every fraud and evasion of the public contributions must have been and considered as an individual crime, and as carefully concealed or denied as it must have been reputed criminal and fordid. To defraud the sovereign without infamy, it was necessary, as it has been shewn, to deny his title. There was a revolt wherever there was an evasion : ---Even so late as the accession of William the Third, when these causes were, perhaps, in their fullest operation, it is easy to see how little the effects had as yet contaminated the public mind, and that the practice remained commensurate to its principle. For, when the general land tax was imposed in 1692, it is a matter of notoriety, and within our daily experience, that the valuations were returned according to the public principles of the contributor, and that the frauds committed then were not only confined to the partizans of the abdicated king, but that they were in some measure compensated by the devotedness and liberality of those who were attached to the revolution. If the *former evaded*, the *latter exceeded* their contingent ; and the loyalty of one party supplied what was

withheld by the disaffection of the other. It is easily to be conceived, that the *jacobite* families might act according to the dictates of conscience, in thus eluding their share of the contribution : and, believing their conduct to be just and honourable, it is easily to be conceived, also, that they might make no secret or even boast of it, amongst those of the same principles and party. But it is impossible to imagine that a *whig* family in the year 1692, could have withdrawn itself from its just contingent to the new establishment, without the consciousness of guilt, and the reproach and contempt of their party. It is, therefore, impossible to suppose that any person, attached to the sovereign on the throne, and the constitution as settled by parliament, could have confessed, or acknowledged, or exulted, in this crime.

The *whigs* therefore, at the revolution, could not have compared the frauds upon the revenue, to *tricking in love* ; that is to say, they could not have palliated the practice of a public crime, by a maxim of libertinism and perfidy. The *whigs* of the revolution of 1688, could not have endeavoured to debauch and corrupt the people's mind, and subtract the resources of the country from the government, at the expense of the morals of the people. It was *their* principle

to rivet the affections of the people to the throne, and the constitution they loved and revered ; and to bind them together in indissoluble chains, *even by the debt they created, and the burthens they imposed.*---It was a guilt of later date, and nearer to our own more vicious and corrupted times, which invented the profligate doctrine of opposing a *lawful* government, and intercepting the resources of the state, by a general dispensation *in foro conscientiae*, from contributing to the public impositions. It was reserved for our own degenerate age to destroy the sanctions of morality altogether, and compare the fraud and perjury of the people to the heedless follies of unthinking passion.

Juravit cupide quicquid ineptus amor.

At a time when every endeavour is made to suborn and deprave the people ; when the overthrow of the crown and constitution of the empire is openly attempted, through the ruin of our domestic principles and enjoyments ; when the private virtues of the country are assailed and mined ; when our good-temper, our good-sense, and our gratitude for blessings enjoyed by none of mankind but ourselves, are sapped and battered by our enemy, as the outworks that defend our liberty and laws---when no attack is spared, no

treachery unemployed, and every engine pointed against our peace, our manners, and our innocence;---it cannot be austere to take some notice of this *double* poison, which is aimed at private happiness as well as public duty, which corrupts the individual, and palsies the state. I confess, for one, that I have never read, even in the poets, that tricking was fair in love. That it is fair in gallantry, I have certainly heard and read in loose poems, and in free conversations; but I never heard it *excathedra* from the judge, nor *obiter* from the moralist, nor seriously, nor for illustration, from any man in any situation, who was anxious for the purity or the welfare of mankind. If tricking is fair in gallantry, what is to be gathered from such a tenet of such a school? If perfidy is fair in abuse and vice, does it follow that it is lawful in lawful things? Tricking, I have heard, is fair in horse-dealing; I know not the decision of the *porch* at Tattersals, but the Courts of Westminster-hall have decided against this philosophy.---Cheating, too, has been thought to be fair at play; but even the *Academy* at Newmarket has anathematized that dogma;---but I never heard that it was fair in honourable love, or fair in any just and honourable transaction of human life: and I trust that the British character, in spite of artifice and seductions of

every kind, will continue to excel that of other nations in every relation of fidelity and truth. I trust we may remain distinguished among men for private worth as well as public virtue; and resist, as we do their arms and their treasons, every plot of our enemies against our domestic happiness and purity.

Tricking, therefore, is not fair in our public duties; and it is not fair either to palliate or excuse that crime, nor to encourage it by the example of another. I trust the excellent proverbial good-sense of the people of this country will decide with me,---I leave it to their reflection, I commend it to their heart.

The evasion of our duties, in this particular, I think, I have shewn to be neither a natural principle in the heart of man, nor any part of our original, early, or national character---I have even ventured to assign its distinct origin and cause.---With the cessation of that cause it might have ceased, had it not become in every sense, effect, and tendency, the great engine of opposition; and been nursed in the spirit of secret hostility to ministers, as it began in avowed hostility to the Crown.

It is melancholy to consider, in all times, the fatal effects of the spirit of party; the violent clamours it has so often raised against the best and

wisest measures ; the long delay it has interposed to the most beneficial designs ; the services of the best and greatest men, of which it has deprived their country.---In England, as an almost natural consequence of our public debt, and the enormous sums which it became annually necessary to raise for the liquidation of the interest, the whole united effort of opposition came to be directed against the department of finance. If wars have been frequently opposed and censured by our minorities, they have been also frequently promoted and imposed by them upon ministers :---but, in the article of taxation, their hostility has been uniform.---To excite the discontents of the people, it was natural to exaggerate their burthens and distresses : but, to cripple the hand of government, it was necessary to intercept their contributions. Let us recollect the injustice and absurdity of the objections made to so many of our best taxes upon their introduction, particularly the excise, which subsequent experience has proved to be the lightest and cheapest in collection ; and which, for those and many other reasons, with the general approbation of the country, now comprises so many heads formerly under a different department. That mode of taxation cost the great minister of the day his popularity and his

place. I might instance the cyder-tax, besides others, which no minister has been strong enough to carry; though it is impossible to oppose it upon any one principle of justice, fairness, and equality; so long, at least, as we have malt and hop taxes, and duties upon stills and spirits. These instances are sufficient to shew the spirit and tendency which our public burthens impressed upon the general politics of opposition.

The inequality of the land tax, which was, perhaps, a just subject of complaint, more particularly as they who were the most favoured were those to whom the least favour could have been intended, perhaps laid a new ground for the palliation of frauds, (though the principle of fraud was the last thing thought of); and the manœuvres of opposition, encouraging the discontent at taxes in general, induced a pretty general disposition to elude them, which they justified in some measure, according to their tenets, by this inequality of the land tax. The excise, in particular, being represented as incompatible with liberty, a great spirit both of opposition and evasion was artfully created and encouraged. The temptation to smuggling, created by the great import duties, and by the improvidence of Government neglecting at the time measures

of adequate rigour and repression, and I know not what of public favour for a description of men distinguished by their courage and address, contributed in no small degree to precipitate the public morals into that abyss of profligacy, which nothing but direct and systematic malice could have intended originally, or defend at present.

I consider it, therefore, as a circumstance peculiarly fortunate in itself, and more beneficial to the morals of the people than to the produce of the revenue, that we have been able, by wise and provident measures, to cut off so many of the heads of the hydra contraband---the Commutation act---the Hovering act,---the transfer to the excise, and consolidation of duties at the custom-houses, with other acts of finance and regulation, appear to me entitled to much commendation, for their moral tendency as well as their fiscal improvement. The redemption of an unequal land tax, and the practical equality of the Income Bill, appear to me as favourable to the restoration of public principle, as to the supply of our necessities, and the repletion of our exchequer. And the time, I am in hopes, is at hand, when it will be as infamous in the sense of the British public, to defraud the state which protects and defends us, as it would

be to pick the pocket of a guardian or a parent.

It is to aid the salutary operation of these causes, and to withstand and oppose every endeavour to corrupt or to palliate our corruptions, that I shall take the liberty of proposing a few questions for the solution of those persons who may yet think it *fair to trick the government*. If they can answer them to their own satisfaction, they will have nothing to settle, but with the commissioners under the Income act, and the opinion of their neighbours: If *they cannot*, there will be a little account with their own conscience, which I make no doubt they will hasten to close.—

Is the present a lawful government, and are we bound to obey and maintain it? Can it be maintained without public contributions?

If we withhold our due proportion; do we not both defraud the government, and such of our fellow-citizens as are more just and honest than ourselves?

Must not the deficiency of one tax be made up by the produce of another?

Do we, therefore, make profit of the whole sum we withhold, or only of a small part of it?

Is it, therefore, so much for our advantage (even if we escape detection and our fine) to

commit this fraud, since we must contribute to another tax to supply the deficiency we occasion in this?

If we owe duty and allegiance to the government, and are bound to maintain it, and to pay the taxes; if our religion commands it; if reason, common sense, and the experience of all the world, convince us of the necessity and the right ---can we think it no crime to avoid or refuse its performance?

Does the levity with which this crime has been treated, proceed from a serious opinion of its innocence; or from malevolence and design against a government, to which we owe duty and support?

Did it originate in any just or formal examination; did it follow any precedent inquiry and decree; has it been declared trifling and venial by any competent authority, or any state, church, council, or even political assembly?

Did it not originate in avowed disaffection to the sovereign on the throne, and to the establishment in church and state? Has it any root but in civil blood, and the worst calamities of our country?

Has it been watered by any showers, but the tears of hypocrites; or fanned by any breath, but that of faction and malevolence?

Are those persons good subjects of the state, or the people's friends, who defend the public crimes, and encourage the people's immorality?

Can the state be prosperous, or the people happy, if the one be cheated and the other guilty?

Can the essential quality of crimes be diminished, or be changed by any fashionable or party-mode of considering them?

Is fraud a crime?

Is falsehood one?

Is perjury?

Can we lay this unction to our heart, that we are ready to defraud the government, to which we owe every thing, and incapable of defrauding the customer, or the neighbour, or the stranger, to whom we owe nothing?

Would we, or could we repose confidence, or give credit to any one, whom we knew or suspected to have defrauded another?

Is there any material difference, if this other is the king or the public?

Is it not rather the first and most incumbent duty, to acquit our debt to the state, before even that to an individual?

If our duty to our country is ranked, in morals even before that to our parents; is not our debt

to our country, more sacred than what we owe to any other creditor?

Are we not indebted to the state, the moment we are born? does not our debt increase with the protection we receive in our helpless state, with our childhood, and our education? Does the state guard our life, even in our mother's womb; does it feed our infancy; does it appoint our guardians, preserve our inheritance, cover us with protection and benefits; and *We* owe nothing in return?

Is it not our own interest and advantage to maintain our benefactor in our turn? And are we not false to one another, when we defraud our common parent?

Can our private opinion of men or measures, alter our public duties to the state?

Can success, or failure, or wisdom, or error, in the measures of the government, alter this duty in the subject?

Does being in opposition, or connected with it, induce any right to withhold our contributions, and defraud one another?

Was it not defect in the king's title, not disapprobation of his ministers or his measures, that made the first defaulters easy and satisfied in their conscience?

Do not they, therefore, who assert the right and innocence of defrauding the revenue, imply, and virtually confess, *their* disaffection to the constitution, and their desire of change?

Can any one, consistently even with common sense, (to leave conscience out of the question) refuse support to the constitution, if he acknowledges and loves it?---if he acknowledges it to be lawful, and loves it for the benefits he derives from it?

Is it not naturally and practically disloyalty, to refuse or evade our contingent? Does it not favour the enemy; does it not conspire with the traitor?

If we have no motive, in disaffection and hostility to the government, for refusing our contribution, how can we distinguish this from *any other* fraud?

What right, then, can we possess, to think of it with levity, if we will not treat *every* fraud with levity? and, Can the manner of our treating it alter the nature of one crime more than of another?

I submit, with some degree of confidence, these important questions to the good sense and honesty of the British character. I have never known the people to blame, but in proportion

as they have been neglected or mislaid.---Candour is their peculiar quality; and a system of duplicity, evasion, and fraud, is so unnatural to them, so dissociable from the public sentiment and disposition of the country;---it is so vile a clay, so impossible to mix and assimilate with their sterling ore,---that I trust the crucible of their own mind will easily separate and cast it off for ever.

It may be expedient to say a few words upon informations and informers, upon which so much deserved, and so much undeserved odium, are so sedulously cast by that very description of persons, whose own crimes and artifices are the chief cause of them, and their only vindication.

But there is a very important distinction between informers, which must occur so naturally to the public mind, that I should be ashamed to set it down, if it were not for a very particular consideration.

There can be little doubt, but that the man, who, without regard for public duty, for the state itself, or for the morals and happiness of the people, levies a treacherous livelihood upon the frailties, the follies, or the faults of his species, is contemptible and wicked too;---the necessity of the state alone can tolerate his existence; and no necessity can palliate his baseness, or undertake his defence.

Let the mercenary spy, then, let the informer for penalties, let the *qui tam* attorney, remain enfeoffed in infamy for ever---I am sure I will never shake nor dispute their title. But there is an informer of a pure and honourable name, and entitled to the esteem and gratitude of his country.

Such an one is He, who discovers plots, seditions, treasons, or crimes of any sort; who denounces the thief, the murderer, or the rebel.---Such are, by their very office, many of the first and most important persons in the realm;---such it is our individual duty to become, as often as we fall upon the knowledge of crimes; and it is a high danger of the law, and a misdemeanor or misprision of the offence itself, to conceal it.

To inform, for the ends of public justice, or the advancement of public good, I must include amongst public duties, and the titles to public respect.---It is the sordid and selfish motive, not an useful, a necessary, or a pious act, upon which the infamy of information can light or settle.

However obvious and level to the plainest understanding, this clear distinction may be, it has appeared to me not improper to mark it strongly, in order to do away the bad and false impressions, and to remove the mists of obloquy and invective, with which it has of late been attempted

to deter every man of quick sensibility and honour from giving evidence, or information, of public crimes, or acquitting himself in any shape of this urgent and honourable duty to his country. But the more immediate and particular occasion of my inforcing it at this time, is because it has been suggested to me that many streets, parishes, districts, and other divisions, are inclined to associate, for the express purpose of preventing or discovering frauds upon the Income-bill; of assisting with local information the surveyors; and of denouncing notorious defaulters to the commissioners.

Such a measure, as it appears to me, is not only likely to be beneficial to the country, and to be perfectly honourable and just in itself, but demanded of us by justice towards ourselves and our families;---for, as it is clear that we who pay, pay for those who defraud, what reason can there be assigned why we should not detect a fraud, which falls upon our own purse?

How does such a species of information vary from those local associations, which have been formed with so much credit to themselves, and so much benefit to the public, for the discovery and prosecution of swindlers, shoplifters, &c.?

In our original constitution, it is well known, that Alfred (a name yet popular and dear to us,

and hitherto sacred, even to the Jacobins themselves) divided the country into decennaries, or societies of ten neighbouring families:---these were reciprocally answerable, even for *the crimes* of each other. Could one of these families have incurred any species of infamy from denouncing his guilty neighbour? If the law of self-preservation combined with those of the state to dictate it, is it not clear that such was his duty and his right?

Although this formal distribution has become obsolete or invisible, we must perceive, that, in matters of taxation, we are still answerable for the faults of our neighbour; and that, in point of fact, we are called upon to supply his deficiencies: Can there be any more of infamy, then, in compelling him to do his duty at this time, than there was in the reign of our virtuous legislator Alfred the Great.

Does any one doubt, who is now called upon to pay his quota of the Income-tax, but that he is paying a part of his contribution for those gentlemen, who last year rode from their parks and their castles into the capital of their county, to swear in the face, or in defiance rather, of God and man, that they were not in possession of sixty pounds of annual revenue?---Does any one doubt, that a part of his present tenth is paid for those,

who so impudently and so fraudulently evaded the triple assessment?---Does any one think, he would have been dishonoured, if government could have foreseen so much iniquity, and a penal clause had been inserted into that act, or the same provisions for disclosure, as in the present bill;---does any one think, I say, that he would have been dishonoured in enforcing that law?

I confess, I cannot perceive the least justice in this artful prejudice against informers, for public good, or for self-defence.---And I am in hopes, that, as the motive is so pure, and the object so essential, the practice will become general by the diffusion of these societies; or that gentlemen will universally enter into engagements to disclose frauds upon *this tax in particular*.---It comes so near to the comforts of life, that it is difficult to say how far, after having faithfully paid it now for ourselves, we may be able, next year, to pay again, for those who may evade it.---The generality and publicity of such an engagement too, would, I imagine, effectually overpower all the clamour and prejudice, that the arts of disaffection will not fail to raise, against a measure likely to be attended with so great and general advantage to the country.

Already we hear it said, that the gentlemen of the country “ will not extort, *will not submit*

to extort revenue for ministers." It is by phrases of such malignant duplicity,* that our minds are to be led from our duty, from our interests, and from the public. First of all, from whom is there any occasion to *extort* revenue? from the fraudulent and the perjured---but why not compel them to contribute along with the virtuous and honest? What species of *extortion* is it to compel those to pay their just proportion, for whom we must pay, if they withhold it? We shall hear next of *extorting* our rents, and our mortgages, and the interests upon our credits. But where is the degradation of enforcing a duty to our country and to ourselves, that we should be asked, if we can *submit* to it? If we can *submit*, indeed, to be thus cajoled and insulted, I know not *what* we may not come to *submit* to.

* There is more *tricking*.—It is not a fortnight since a noble Lord assigned in his place, as an argument against an august assembly's entertaining the Income-bill, the *general notoriety of the annual value of their Lordships' estates: as if*—but, I have no privilege—*As if* these noble proprietors—But, I might fall into danger of libel, if I were to repeat the argument of their member—*As if* he had learned his morals from Ovid, and his politics from the Borough.

Perhaps, to France---perhaps, to a directory of wicked felons. But, I see not to what we shall *submit*, that we could wish to avoid or conceal. I cannot perceive what unpleasant sensation need accompany us to our table or our pillow, if, after having acquitted our own tenth, we should take measures to prevent others from eluding theirs; if, having done *our own duty*, we should summon others to the performance of *theirs*: I know not to what derogation we shall *submit*, if we compel the fraudulent and the disaffected to *submit* to the laws of our common country, to *submit* to their share of the public burthens, who are the primary and the proximate causes of them, and to partake with us some of the expense and inconvenience of a war, imposed upon us by the wicked ambition of their foreign allies, and the more wicked collusion, artifice, and conspiracy of their emissaries at home.

If there is no *extortion*, nor no degrading *submission* in these duties, these honourable promoters of all discontent have still another loophole for evasion---“*Will you submit,*” they say, “*to extort revenue for MINISTERS?*” This term has a magic power, and contains a dispensation for all their own partizans and confederates---If they cannot dupe the candid by their two verbs, there is a noun substantive for their own clients---If

you should not find, say they, our arguments very precise, or our logic conclusive, remember still we employ our talents in a good cause: It is against the *ministers*, and that is sufficient; do not do right, since it is for them. This argument in their school might be called the argument *ab homine*---If you think a measure right, or wise, or necessary, remember who is to have the advantage or the credit of it; and if it is the *Minister*, you must, for that very reason, condemn, and oppose, and evade it---*He* is our enemy, and the better, the wiser, or the more prosperous he is, by so much the more our enemy.---The more efficacious, therefore, any measure is that comes from him, the more reason we have to oppose it: And all its advocates plead only against it, unless they can shew that it is not *his*.

We must not therefore, by the leave of these great moralists, *submit to extort for the ministers*.---But how will their argument stand, if we deny even their third assumption, and make them amend the whole of their proposition? How will they feel, after being compelled to read, for “will you submit to extort revenue,” “will you refuse to enforce the laws.” We make them strike out their favourite noun, and for “the ministers” to insert “the public?” How

will they be able to enforce their inferences, and what language will they make use of to dissuade us from our duty, after they have asked us, "if we will refuse to perform it for our country?" If it is not for the good of ministers, but for the public good, whom of all mankind will they convince that it is possible to elude it, without incurring guilt, and the reproaches of a guilty mind; unless it is those malcontents and rebels, who look upon the public good as their own calamity, and the prosperity of their country as the defeat of their own hopes and pretensions?

To such a source I have already traced the beginnings of this our great national vice and dishonour. I trust we shall no longer, in any general and public sense, partake this disgraceful crime with a few conspirators, as much beneath the virtues of former rebels, as they are in numbers or in talents---Men that can only be compared in their principles, and in genius or abilities, to the Cades, and Straws, and Tylers, of the fourteenth century---men who have not even the merit of invention in their wickedness but have blindly borrowed, and impudently stolen, their discoveries from *unacquitted felons*, and *philosophers* whom the ignorance and injustice of English juries four hundred years

go, *mistook* for traitors, and condemned to be hanged, and drawn, and quartered, upon gibbets, and hurdles, and scaffolds:---Just as if they were not the friends of humanity, and the benefactors of mankind--the first burners of castles, the first dividers of property, the first beheaders of priests and nobles, the first reformers of taxes and tythes, the first apostles, and the first martyrs, too of equality?

It is not too much to expect of my countrymen, that they will not be made the dupes of the most ignorant perverse and wicked of mankind; that they will not be persuaded to fraud by rebels and conspirators, whom they despise and detest:---and, in seriously calling upon every man, who disclaims this abominable motive, to examine the question deliberately in his own study or upon his pillow, I have no hesitation to anticipate the ready answer of his conscience; and to pronounce, that, *excepting disaffection to the government and constitution of the realm*, no rational cause can be assigned for evading the public contributions;---that these are debts as sacred, if not more sacred and prior to every other;---that to elude or avoid their payment, (besides a guilt peculiarly its own,) is equal in depravity to any other fraud;---and

that whoever shall continue, after warning and reflection, in that base and immoral practice, must sacrifice the enjoyment of a tranquil mind, and the advantage of public esteem and reputation--undiscovered, he will be wretched and detected, infamous.

LONDON, Jan. 19th, 1799.

THE END.

